

# **Exhibit 1**

**From:** Steve Dichter  
**Sent:** Wednesday, September 13, 2023 1:58 PM  
**To:** Levinson, Jennifer (USAAZ)  
**Cc:** Rebecca Briggs; Nemati, Andrea (USAAZ) [Contractor]; Yvonne Canez; Justin Vanderveer  
**Subject:** RE: David Harbour  
**Attachments:** HPCG Hospital Tax Return FYE 12-31-2021.pdf; HPCG Hospital Tax Return Year 2020 (1).pdf

**Stephen M. Dichter**



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**From:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>  
**Sent:** Wednesday, September 13, 2023 1:23 PM  
**To:** Steve Dichter <sdichter@cdslawfirm.com>  
**Cc:** Rebecca Briggs <Rebecca\_Briggs@azd.uscourts.gov>; Nemati, Andrea (USAAZ) [Contractor] <Andrea.Nemati@usdoj.gov>; Yvonne Canez <ycanez@cdslawfirm.com>; Justin Vanderveer <jvanderveer@cdslawfirm.com>  
**Subject:** RE: David Harbour

Thank you for getting this to me so quickly. I haven't had a chance to look at the documents yet, but I did notice the following items are still missing:

- (1) I don't appear to have received the email attaching the earlier HPCG returns. Could you please resend it? **See attached**
- (2) We don't have anything for the Harbour Family LLP **My understanding is that the Harbour Family LLP never had any actual activity**

- (3) We are missing returns for 2019 and 2022 for Abby's SLAT **We don't have a 2019 SLAT return and, if Tim Gottschalk had one, he would have sent it. Same with the 2022 return. I doubt it exists as of yet.**
- (4) We are missing trust docs for the Harbour Family Trust and the one that was set up for his daughter **I am informed that these trusts were never funded**
- (5) We don't have any 2022 K-1s, but it may be that he won't receive them for a few days. Please just go ahead and supplement as those come in. **What I get, you'll get.**
- (6) Please keep me posted on the liquidation of capital accounts so that we can keep an eye out for the checks (note that we also need proof of the balances) **Seriously? What capital accounts might you think he has? I am unaware of any and, therefore, am unaware of anything that exists to be liquidated.**

Thank you.

---

**From:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Sent:** Wednesday, September 13, 2023 8:17 AM

**To:** Levinson, Jennifer (USAAZ) <[JLevinson@usa.doj.gov](mailto:JLevinson@usa.doj.gov)>

**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemati, Andrea (USAAZ) [Contractor] <[ANemati@usa.doj.gov](mailto:ANemati@usa.doj.gov)>;

Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>

**Subject:** [EXTERNAL] RE: David Harbour

There are no amendments to the SLAT, according to the Accountant, Tim Gottschalk (Abby's father).

I have emailed the forms to Abby to sign and return. We are mailing the forms to David Harbour, as it does not appear that I will make it down to Florence the rest of the week. So, not before next week on those.

After receiving all of these items, including the two earlier HPCG returns sent on Tuesday, 9/12 please let me what other documents are missing. Perhaps all the forms you sent will not be necessary.

**Stephen M. Dichter**

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## **Exhibit 2**

**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2 - couple more K-1's for 2022 if that helps

**Attachments:** K-1 David Harbour-Pujanza.pdf; BackJoy Orthotics LLC - Partner K-1s18-David Harbour.pdf; K-1 - HPCG Hospital Investment, LLC.pdf

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**From:** Steve Dichter

**Sent:** Wednesday, November 8, 2023 12:58 PM

**To:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>; Rapp, Kevin (USAAZ) <Kevin.Rapp@usdoj.gov>

**Cc:** Justin Vanderveer <jvanderveer@cdslawfirm.com>

**Subject:** FW: Harbour - couple more K-1's for 2022 if that helps

Just got two more 2022 K-1s from Gottschalk and am sending the HPCG K-1 over again. If and when I get any additional K-1s, I'll send them.

**Stephen M. Dichter**

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**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2

**Attachments:** RE: David Harbour

**Stephen M. Dichter**



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**From:** Steve Dichter  
**Sent:** Saturday, November 18, 2023 2:54 PM  
**To:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>  
**Cc:** Justin Vanderveer <jvanderveer@cdslawfirm.com>; Rapp, Kevin (USAAZ) <Kevin.Rapp@usdoj.gov>; Nemati, Andrea (USAAZ) [Contractor] <Andrea.Nemati@usdoj.gov>  
**Subject:** RE: Harbour

**Stephen M. Dichter**



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**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>  
**Sent:** Tuesday, November 14, 2023 11:15 AM  
**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>  
**Cc:** Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>; Rapp, Kevin (USAAZ) <[Kevin.Rapp@usdoj.gov](mailto:Kevin.Rapp@usdoj.gov)>; Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>  
**Subject:** RE: Harbour

Hi Steve,

Thanks for the additions. I'm still missing the following:

- (1) HPCG returns for 2019, 2020 and 2021 (I've gone through all of my emails and all I see is the 2022 return and some K-1s. If you think you sent them to me previously, please forward the email.) [I have now forwarded the 9-13-23 Email twice, the first time on 9-13-23, the second time on 10-24-23 and the third time right now. I don't know what is happening but it is obviously at your end.](#)
- (2) 2022 returns - The only 2022 return we have is for HPCG. You said the SLAT was not filed, but what about the rest? [Not filed yet according to Tim Gottschalk](#)
- (3) Tax documents (1041/K-1) for 2019 to the present for the Harbour Family LLP [I am told that there are none because the LLP never actually operated at all and certainly did not in 2019](#)
- (4) Trust documents, including tax returns (2019 to the present), for the Harbour Family Trust and the trust that Mr. Harbour identified as being for the benefit of his daughter [Same. I am told there are no documents.](#)
- (5) Tax releases for the Harbour Family Trust and the Harbour Family LLP [If you sent them to me, they were signed and returned. If you did not and you wish to do so, please send them but I am highly doubtful that they will return any documents because as far as I have been told, these two entities never operated](#)
- (6) With regard to the tax return releases you did provide, we had asked you to fill in the areas where we included question marks, but it doesn't look like that happened. It may be because there was nothing to add, but I do need to remove the question marks. To that end, can you help me with the following:
  - a. Do Pujanza, HPCG or Sagittarius have previous addresses that need to be filled in? [Not that I am aware of.](#)
  - b. May I have your permission to white out the question marks throughout? [Yes.](#)
  - c. Can I fill in Mr. Harbour's title below the signature lines? If so, can you tell me exactly what I should fill in? [Sure, but I have no idea what his title's were.](#)
  - d. Can I fill in his wife's SSN on the personal return? (We left those blank because I was having a hard time encrypting my emails) [Sure.](#)



- e. Mrs. Harbour needs to add her signature to the form for the personal returns and sign the 8821 [Send me precisely what else you need Abby to sign so I can forward it and get it back without it getting mixed up with anything else.](#)
- f. May I print Mr. Harbour's name where he left that line blank? [Yes](#)
- g. For each entity, we still need documentation to support the authority of the signer to obtain the information (an operating agreement, articles of incorporation, etc). [I do not understand what you want here. Tell me specifically which entity so I can try to find what there might exist. This having been said, I do not have any LLC operating agreements in which Harbour has a capital account that shows a positive balance.](#)
- h.

[Sorry for the delay, it has been a very busy week and with the sentencing on the 29<sup>th</sup>, next week is not going to be any easier.](#)

Please get these remaining items/answers to me no later than COB on Thursday, 11/16. Thank you.

---

**From:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Sent:** Wednesday, November 8, 2023 12:56 PM

**To:** Rapp, Kevin (USAAZ) <[KRapp@usa.doj.gov](mailto:KRapp@usa.doj.gov)>

**Cc:** Levinson, Jennifer (USAAZ) <[JLevinson@usa.doj.gov](mailto:JLevinson@usa.doj.gov)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>

**Subject:** [EXTERNAL] RE: Harbour

In response to your re-send of Ms. Levinson's email, see below:

David Harbour's tax authorizations are attached. The earlier set was sent to him via mail and he signed and deposited them with the jailer to be sent back. But they have never been received, so I hand-carried another set down and brought them back.

The SLAT 2019 return is attached. The 2022 SLAT return is not yet prepared. You can confirm that with Tim Gottschalk. There are also no K-1s that have been received except for a K-1 for 2022 that we had was sent in September 2022 and that was for HPCG Capital. I am told it is a \$0 K-1.

We sent the HPCG returns you requested twice. Once in September and again in response to the Levinson email that your e-mail re-sent.

That leaves the amounts in capital accounts for the LLCs and the formation documents for LLCs for which there are K-1s. I don't have any formation documents and neither does Harbour doesn't have any. Regarding the amount in the capital accounts, the K-1s we have sent show the total amount in the capital account.

Last, we have already told you that capital accounts are not like bank accounts from which you can withdraw money. I don't know how better to explain that. And, even if there was money in a capital account that was subject to being withdrawn like from a bank account, it is not subject to creditor claims. If we need to address that with the Court so be it. Otherwise, I do not believe that there are any requests that have been left unsatisfied. Let me know if you think otherwise.

I see the Lacey jury is out. Good luck.

**Stephen M. Dichter**



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**From:** Rapp, Kevin (USAAZ) <[Kevin.Rapp@usdoj.gov](mailto:Kevin.Rapp@usdoj.gov)>  
**Sent:** Thursday, November 2, 2023 1:42 PM  
**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>  
**Cc:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>  
**Subject:** Harbour

Gents:

I hope this email finds you well. I wanted to follow up on an email sent by AUSA Jennifer Levinson on October 23<sup>rd</sup> regarding information on certain items contemplated by Mr. Harbour's plea to the tax charge and required to be turned over prior to sentencing on November 29<sup>th</sup>. In that email she requested the following items:

- (1) The HPCG returns (you said you sent them on 9/12, but we did not receive them)
- (2) Tax documents (1041/K-1) for 2019 to the present for the Harbour Family LLP
- (3) Tax returns for 2019 and 2022 for Abby's SLAT
- (4) Trust documents for the Harbour Family Trust and the trust that was set up for his daughter.
- (5) 2022 K-1s for all entities
- (6) Signed IRS releases.

With regard to capital accounts, we need current balances and copies of the corporate documents preventing him from liquidating his interest.

The Financial Litigation Unit requires this information pursuant to the plea. The failure to provide this information may impact whether Mr. Harbour has complied with the requirements of the plea. Let me know if there are any questions regarding the requested information. Thanks.

All the best,

**Kevin M. Rapp** | Assistant U.S. Attorney

**Financial Crimes Section and Public Corruption Section**  
**U.S. Department of Justice | Office of the United States Attorney**  
**40 N. Central Ave., Ste. 1800, Phoenix, AZ 85004**  
**602.514.7609, [kevin.rapp@usdoj.gov](mailto:kevin.rapp@usdoj.gov)**

**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2

**Stephen M. Dichter**



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**From:** Steve Dichter

**Sent:** Monday, October 2, 2023 10:05 AM

**To:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>

**Cc:** Rebecca Briggs <Rebecca\_Briggs@azd.uscourts.gov>; Nemati, Andrea (USAAZ) [Contractor] <Andrea.Nemati@usdoj.gov>; Yvonne Canez <ycanez@cdslawfirm.com>; Justin Vanderveer <jvanderveer@cdslawfirm.com>

**Subject:** RE: David Harbour

A positive capital balance in an LLC is not bank account that can be liquidated or from which money can be withdrawn, as if it was a savings account. In the case of Backjoy, there was a capital call (see Exhibit 507 in evidence) which is a demand made by the company on its owners. It is to raise money *for* the company. The money is titled to the company. The "positive balance" means simply that Harbour met a capital call for \$35,000 and, if and when the Company can repay it, for example upon the sale of the company, he gets it back. Except that here, Daryl Deel actually funded the capital call and, as you are well-aware, or should be, the Harbour marital community owes Deel many millions of dollars which is evidenced by secured promissory notes that far predate any position for restitution that the government might eventually have. I understand that this capital call constitutes a very small part of that overall secured debt.

Further, whether an interest in an LLC can be “assigned” to a creditor depends upon the LLC’s operating agreement or other formation documentation. Generally, interests in LLCs are not assignable for the benefit of creditors, nor can creditors liquidate the owner’s interests in debt collection. Rather, my understanding that a creditor can obtain a charging order against LLC’s that operate like levies or garnishments but only against distributions by the LLC. Here, I expect that Deel’s lawyer would take the position that his secured debt is ahead of the restitution, which has not yet been heard, let alone decided but, in any event, that is a controversy that the government can have with Deel.

Hopefully, this will resolve the issues with respect to Backjoy and any similar LLC capital account that, mistakenly, the government believes can be “liquidated.”

Harbour has finally received and will now sign the tax release forms. Abby has hers and I am awaiting their return. I am in trial starting tomorrow for the next two weeks and will not be seeing Harbour to pick-up the signed forms until after the trial ends.

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**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>

**Sent:** Friday, September 29, 2023 1:50 PM

**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>

**Subject:** RE: David Harbour

Thanks for letting me know about the continuance. I looked at the docket before I emailed you and didn’t see it, but I guess it hadn’t yet made its way to Lexis.

Since the sentencing was continued, I can give you a couple of extra weeks, until COB on 10/17, to get the documents to me. You should be able to get the forms back from Abby and remaining documents which may fulfill our requests without any issues with CoreCivic.

As for the capital accounts, he has several. Because we do not yet have updated K-1s and balance info, we don't know the current balances (hence my request for that information). I do know he had approximately \$35K in his capital account with Backjoy for a couple of years in a row. I have reason to believe he still has a significant positive balance there that I'd like him to liquidate prior to sentencing. I have confidence that restitution will exceed \$35K, so there shouldn't be any overpayment issues. In the unlikely event the court doesn't order at least that much in restitution, the money will be returned. If you would like to arrange some other escrow-type arrangement or agreement, I'm certainly open to discussion.

To be clear, I expect all positive capital account balances to go to the victims along with proof that there are no remaining balances. I'm unaware of any argument your client could make that would preclude recovery of these funds for restitution, so I think it's in your client's best interest to do this voluntarily before sentencing. Thanks.

---

**From:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Sent:** Tuesday, September 26, 2023 1:16 PM

**To:** Levinson, Jennifer (USAAZ) <[JLevinson@usa.doj.gov](mailto:JLevinson@usa.doj.gov)>

**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemati, Andrea (USAAZ) [Contractor] <[ANemati@usa.doj.gov](mailto:ANemati@usa.doj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>

**Subject:** [EXTERNAL] RE: David Harbour

First, the sentencing was continued to 11/29. Second, I have sent the IRS forms out to be signed. I have not heard that the CoreCivic mail service has yet delivered them to Harbour and I don't have them back from Abby.

Third, what capital accounts are you referring to that you want liquidated? I am aware of none. I know of nothing from which payments could be made and, as of yet, I am aware of no payments that have been ordered to be made. The government's forfeiture request is under advisement. No restitution has yet been ordered.

I look forward to whatever you can tell me about "capital accounts" to be liquidated.

Thank you.

**Stephen M. Dichter**



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**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>

**Sent:** Tuesday, September 26, 2023 11:57 AM

**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemat, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>

**Subject:** RE: David Harbour

Hi Steve,

We were supposed to have the remaining items yesterday, but I don't see them. Can you please get them to me by the close of business today? I also expect the capital account(s) to be liquidated and the check(s) to be mailed to us (along with proof of all capital account balances) by the close of business tomorrow. As a reminder, payments will need to be made via Cashier's Check made payable to the Clerk of the Court and referencing the case name and number in the memo line. Please mail them to us at: US Attorney's Office, Attn: FLP, 405 W. Congress Street, Suite 4800, Tucson, AZ 85701-5040. Thank you.

---

**From:** Levinson, Jennifer (USAAZ)

**Sent:** Wednesday, September 13, 2023 1:23 PM

**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemat, Andrea (USAAZ) [Contractor] <[ANemati@usa.doj.gov](mailto:ANemati@usa.doj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>

**Subject:** RE: David Harbour

Thank you for getting this to me so quickly. I haven't had a chance to look at the documents yet, but I did notice the following items are still missing:

1. I don't appear to have received the email attaching the earlier HPCG returns. Could you please resend it?
2. We don't have anything for the Harbour Family LLP
3. We are missing returns for 2019 and 2022 for Abby's SLAT
4. We are missing trust docs for the Harbour Family Trust and the one that was set up for his daughter
5. We don't have any 2022 K-1s, but it may be that he won't receive them for a few days. Please just go ahead and supplement as those come in.
6. Please keep me posted on the liquidation of capital accounts so that we can keep an eye out for the checks (note that we also need proof of the balances)

Thank you.

---

**From:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Sent:** Wednesday, September 13, 2023 8:17 AM

**To:** Levinson, Jennifer (USAAZ) <[JLevinson@usa.doj.gov](mailto:JLevinson@usa.doj.gov)>

**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemat, Andrea (USAAZ) [Contractor] <[ANemati@usa.doj.gov](mailto:ANemati@usa.doj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>

**Subject:** [EXTERNAL] RE: David Harbour

There are no amendments to the SLAT, according to the Accountant, Tim Gottschalk (Abby's father).

I have emailed the forms to Abby to sign and return. We are mailing the forms to David Harbour, as it does not appear that I will make it down to Florence the rest of the week. So, not before next week on those.

After receiving all of these items, including the two earlier HPCG returns sent on Tuesday, 9/12 please let me what other documents are missing. Perhaps all the forms you sent will not be necessary.

**Stephen M. Dichter**



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**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2

**Stephen M. Dichter**



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**From:** Steve Dichter

**Sent:** Tuesday, September 26, 2023 1:16 PM

**To:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>

**Cc:** Rebecca Briggs <Rebecca\_Briggs@azd.uscourts.gov>; Nemati, Andrea (USAAZ) [Contractor] <Andrea.Nemati@usdoj.gov>; Yvonne Canez <ycanez@cdslawfirm.com>; Justin Vanderveer <jvanderveer@cdslawfirm.com>

**Subject:** RE: David Harbour

First, the sentencing was continued to 11/29. Second, I have sent the IRS forms out to be signed. I have not heard that the CoreCivic mail service has yet delivered them to Harbour and I don't have them back from Abby.

Third, what capital accounts are you referring to that you want liquidated? I am aware of none. I know of nothing from which payments could be made and, as of yet, I am aware of no payments that have been ordered to be made. The government's forfeiture request is under advisement. No restitution has yet been ordered.

I look forward to whatever you can tell me about "capital accounts" to be liquidated.

Thank you.

**Stephen M. Dichter**



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**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>  
**Sent:** Tuesday, September 26, 2023 11:57 AM  
**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>  
**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>  
**Subject:** RE: David Harbour

Hi Steve,

We were supposed to have the remaining items yesterday, but I don't see them. Can you please get them to me by the close of business today? I also expect the capital account(s) to be liquidated and the check(s) to be mailed to us (along with proof of all capital account balances) by the close of business tomorrow. As a reminder, payments will need to be made via Cashier's Check made payable to the Clerk of the Court and referencing the case name and number in the memo line. Please mail them to us at: US Attorney's Office, Attn: FLP, 405 W. Congress Street, Suite 4800, Tucson, AZ 85701-5040. Thank you.

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**Sent:** Wednesday, September 13, 2023 1:23 PM  
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**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemati, Andrea (USAAZ) [Contractor] <[ANemati@usa.doj.gov](mailto:ANemati@usa.doj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>  
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Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>

**Subject:** [EXTERNAL] RE: David Harbour

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I have emailed the forms to Abby to sign and return. We are mailing the forms to David Harbour, as it does not appear that I will make it down to Florence the rest of the week. So, not before next week on those.

After receiving all of these items, including the two earlier HPCG returns sent on Tuesday, 9/12 please let me what other documents are missing. Perhaps all the forms you sent will not be necessary.

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**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2

**Attachments:** RE: David Harbour; SKM\_C450i23102308510.pdf

**Stephen M. Dichter**



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---

**From:** Steve Dichter  
**Sent:** Tuesday, October 24, 2023 3:34 PM  
**To:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>  
**Cc:** Rebecca Briggs <Rebecca\_Briggs@azd.uscourts.gov>; Nemati, Andrea (USAAZ) [Contractor] <Andrea.Nemati@usdoj.gov>; Yvonne Canez <ycañez@cdslawfirm.com>; Justin Vanderveer <jvanderveer@cdslawfirm.com>  
**Subject:** RE: David Harbour

HPCG Returns	Were sent on 9/13 (see attached emails with the returns)
Abby SLAT Returns	For 2020 and 2021 were sent. I am not sure there was a 2019. I will check on that and also on 2022.
Harbour Family LLP	I am not sure that this family LLP actually ever did any business that would have caused a tax return to have been prepared in the years you requested (2019-present)
Harbour Family Trust	I have said before that I do not believe that this Trust was ever funded
IRS Releases	Abby's are attached. We mailed the IRS releases to David who said he signed them and handed them to the jailer to be mailed back to me but we don't have them yet. Next time I speak to him

I will ask him to check to see if they were sent by the jailer. I may have to hand-carry another set down to the prison.

2022 K-1's

Requested from the accountant .

Capital account issues. The "current balances" in the capital accounts are as stated in the K-1's. Please identify which LLC capital accounts are of interest to the government, meaning, I suppose, those that show positive capital account balances, and I will *try* to track down the documents so we can continue to meet our duty to cooperate. This having been said, the laws of most, if not all States, preclude creditors from liquidating the capital accounts of members of an LLC. Creditors are limited to obtaining charging orders against distributions made to a debtor member of the LLCs.

Thank you.

**Stephen M. Dichter**



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---

**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>

**Sent:** Monday, October 23, 2023 2:02 PM

**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>

**Subject:** RE: David Harbour

Hi Steve,

Based on your email, it appears that you've been out of trial for a little while now and I wanted to follow up on the still outstanding requests outlined on September 13. Please get these to me by the close of business on Wednesday (10/25). To recap, here's what's still missing:

- (1) The HPCG returns (you said you sent them on 9/12, but I did not receive them)
- (2) Tax documents (1041/K-1) for 2019 to the present for the Harbour Family LLP

- (3) Tax returns for 2019 and 2022 for Abby's SLAT
- (4) Trust documents for the Harbour Family Trust and the trust that was set up for his daughter
- (5) 2022 K-1s for all entities
- (6) Signed IRS releases

With regard to capital accounts, I need current balances and copies of the corporate documents preventing him from liquidating his interest.

Thank you.

---

**From:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Sent:** Monday, October 2, 2023 10:05 AM

**To:** Levinson, Jennifer (USAAZ) <[JLevinson@usa.doj.gov](mailto:JLevinson@usa.doj.gov)>

**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemat, Andrea (USAAZ) [Contractor] <[ANemati@usa.doj.gov](mailto:ANemati@usa.doj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>

**Subject:** [EXTERNAL] RE: David Harbour

A positive capital balance in an LLC is not bank account that can be liquidated or from which money can be withdrawn, as if it was a savings account. In the case of Backjoy, there was a capital call (see Exhibit 507 in evidence) which is a demand made by the company on its owners. It is to raise money *for* the company. The money is titled to the company. The "positive balance" means simply that Harbour met a capital call for \$35,000 and, if and when the Company can repay it, for example upon the sale of the company, he gets it back. Except that here, Daryl Deel actually funded the capital call and, as you are well-aware, or should be, the Harbour marital community owes Deel many millions of dollars which is evidenced by secured promissory notes that far predate any position for restitution that the government might eventually have. I understand that this capital call constitutes a very small part of that overall secured debt.

Further, whether an interest in an LLC can be "assigned" to a creditor depends upon the LLC's operating agreement or other formation documentation. Generally, interests in LLCs are not assignable for the benefit of creditors, nor can creditors liquidate the owner's interests in debt collection. Rather, my understanding that a creditor can obtain a charging order against LLC's that operate like levies or garnishments but only against distributions by the LLC. Here, I expect that Deel's lawyer would take the position that his secured debt is ahead of the restitution, which has not yet been heard, let alone decided but, in any event, that is a controversy that the government can have with Deel.

Hopefully, this will resolve the issues with respect to Backjoy and any similar LLC capital account that, mistakenly, the government believes can be "liquidated."

Harbour has finally received and will now sign the tax release forms. Abby has hers and I am awaiting their return. I am in trial starting tomorrow for the next two weeks and will not be seeing Harbour to pick-up the signed forms until after the trial ends.

**Stephen M. Dichter**



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**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>  
**Sent:** Friday, September 29, 2023 1:50 PM  
**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>  
**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>  
**Subject:** RE: David Harbour

Thanks for letting me know about the continuance. I looked at the docket before I emailed you and didn't see it, but I guess it hadn't yet made its way to Lexis.

Since the sentencing was continued, I can give you a couple of extra weeks, until COB on 10/17, to get the documents to me. You should be able to get the forms back from Abby and remaining documents which may fulfill our requests without any issues with CoreCivic.

As for the capital accounts, he has several. Because we do not yet have updated K-1s and balance info, we don't know the current balances (hence my request for that information). I do know he had approximately \$35K in his capital account with Backjoy for a couple of years in a row. I have reason to believe he still has a significant positive balance there that I'd like him to liquidate prior to sentencing. I have confidence that restitution will exceed \$35K, so there shouldn't be any overpayment issues. In the unlikely event the court doesn't order at least that much in restitution, the money will be returned. If you would like to arrange some other escrow-type arrangement or agreement, I'm certainly open to discussion.

To be clear, I expect all positive capital account balances to go to the victims along with proof that there are no remaining balances. I'm unaware of any argument your client could make that would preclude recovery of these funds for restitution, so I think it's in your client's best interest to do this voluntarily before sentencing. Thanks.

---

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**Sent:** Tuesday, September 26, 2023 1:16 PM  
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**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemati, Andrea (USAAZ) [Contractor] <[ANemati@usa.doj.gov](mailto:ANemati@usa.doj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>  
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**Subject:** [EXTERNAL] RE: David Harbour

There are no amendments to the SLAT, according to the Accountant, Tim Gottschalk (Abby's father).

I have emailed the forms to Abby to sign and return. We are mailing the forms to David Harbour, as it does not appear that I will make it down to Florence the rest of the week. So, not before next week on those.

After receiving all of these items, including the two earlier HPCG returns sent on Tuesday, 9/12 please let me what other documents are missing. Perhaps all the forms you sent will not be necessary.

**Stephen M. Dichter**



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[www.ckllclaw.com](http://www.ckllclaw.com)

**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2

**Attachments:** HPCG Hospital Tax Return FYE 12-31-2021.pdf; HPCG Hospital Tax Return Year 2020 (1).pdf

**Stephen M. Dichter**

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---

**From:** Steve Dichter

**Sent:** Wednesday, September 13, 2023 1:58 PM

**To:** 'Levinson, Jennifer (USAAZ)' <Jennifer.Levinson@usdoj.gov>

**Cc:** Rebecca Briggs <Rebecca\_Briggs@azd.uscourts.gov>; Nemat, Andrea (USAAZ) [Contractor] <Andrea.Nemat@usdoj.gov>; Yvonne Canez <ycanez@cdslawfirm.com>; Justin Vanderveer <jvanderveer@cdslawfirm.com>

**Subject:** RE: David Harbour

**Stephen M. Dichter**



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---

**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>  
**Sent:** Wednesday, September 13, 2023 1:23 PM  
**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>  
**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>  
**Subject:** RE: David Harbour

Thank you for getting this to me so quickly. I haven't had a chance to look at the documents yet, but I did notice the following items are still missing:

- (1) I don't appear to have received the email attaching the earlier HPCG returns. Could you please resend it? **See attached**
- (2) We don't have anything for the Harbour Family LLP **My understanding is that the Harbour Family LLP never had any actual activity**
- (3) We are missing returns for 2019 and 2022 for Abby's SLAT **We don't have a 2019 SLAT return and, if Tim Gottschalk had one, he would have sent it. Same with the 2022 return. I doubt it exists as of yet.**
- (4) We are missing trust docs for the Harbour Family Trust and the one that was set up for his daughter **I am informed that these trusts were never funded**
- (5) We don't have any 2022 K-1s, but it may be that he won't receive them for a few days. Please just go ahead and supplement as those come in. **What I get, you'll get.**
- (6) Please keep me posted on the liquidation of capital accounts so that we can keep an eye out for the checks (note that we also need proof of the balances) **Seriously? What capital accounts might you think he has? I am unaware of any and, therefore, am unaware of anything that exists to be liquidated.**

Thank you.

---

**From:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>  
**Sent:** Wednesday, September 13, 2023 8:17 AM  
**To:** Levinson, Jennifer (USAAZ) <[JLevinson@usa.doj.gov](mailto:JLevinson@usa.doj.gov)>

**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemati, Andrea (USAAZ) [Contractor] <[ANemati@usa.doj.gov](mailto:ANemati@usa.doj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>  
**Subject:** [EXTERNAL] RE: David Harbour

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**Stephen M. Dichter**

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**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2

**Attachments:** Abby SLAT Tax Return FYE 12-31-2021 (3).pdf; Abby SLAT Tax Return Year 2020 (2).pdf; K-1 - HPCG Hospital Investment, LLC.pdf; Pujanza Tax Return FYE 12-31-2019.pdf; Pujanza Tax Return FYE 12-31-2020.pdf; Pujanza Tax Return FYE 12-31-2021 (1).pdf; Sagittarius Tax Return FYE 12-31-2019 (1).pdf; Sagittarius Tax Return FYE 12-31-2020 (1).pdf; Sagittarius Tax Return FYE 12-31-2021 (2).pdf; HPCG Tax Return FYE 12-31-2022.pdf

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**From:** Steve Dichter

**Sent:** Wednesday, September 13, 2023 8:17 AM

**To:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>

**Cc:** Rebecca Briggs <Rebecca\_Briggs@azd.uscourts.gov>; Nemati, Andrea (USAAZ) [Contractor] <Andrea.Nemati@usdoj.gov>; Yvonne Canez <ycañez@cdslawfirm.com>; Justin Vanderveer <jvanderveer@cdslawfirm.com>

**Subject:** RE: David Harbour

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**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2

**Attachments:** Tax Return Year 2020 (1).pdf; Tax Return FYE 12-31-2021.pdf

**Stephen M. Dichter**



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---

**From:** Steve Dichter  
**Sent:** Tuesday, September 12, 2023 3:40 PM  
**To:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>  
**Cc:** Rebecca Briggs <Rebecca\_Briggs@azd.uscourts.gov>; Nemat, Andrea (USAAZ) [Contractor] <Andrea.Nemat@usdoj.gov>; Yvonne Canez <ycañez@cdslawfirm.com>; Justin Vanderveer <jvanderveer@cdslawfirm.com>  
**Subject:** RE: David Harbour

HPCG 2020 and 2021 returns. No clue as to where the 2019 return might be.

**Stephen M. Dichter**





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**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>  
**Sent:** Tuesday, September 12, 2023 9:31 AM  
**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>  
**Cc:** Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>  
**Subject:** RE: David Harbour

Hi Steve,

Thank you for getting me this additional information. I appreciate all of your efforts, but there are still a few items that we need to get from your client. As you know, the plea agreement calls for your client to “make a full accounting of all assets in which [he] has any legal or equitable interest,” “full disclosure of all current and projected assets” and that he not “sell, hide, waste, spend or transfer any such assets or property before sentencing, without the approval of the United States.”

Based on what has been provided, I have narrowed my list of current remaining requests to the following:

- (1) K-1s issued by Proline to Sagitarius and/or Abby/Abby SLAT from 2019 to the present
- (2) Tax returns for 2019 to the present for Sagitarius, Punjanza, and HPCG Hospital and tax documents (1041/K-1) for Harbour Family LLP
- (3) Trust documents (including amendments) and tax returns (2019 to the present) for the Harbour Family Trust and the trust he identified as being for the benefit of his daughter.
- (4) Tax returns for 2019 to the present for the Abby SLAT and any amendments to the trust documents.
- (5) We will also need all 2022 K-1s as soon as they become available which I assume will be on 9/15 if he doesn't already have them. This should include K-1s for all the entities that have been requested.

To the extent you are having trouble getting the tax documents from your client, please have the appropriate individual sign the attached IRS release forms so that we may get them ourselves (I will send some with this email and some to follow as they don't all fit in one email). A few things to note: (1) There are two forms for each individual/entity – one to order the transcripts and one to authorize release to us. (2) You will need to fill in the portions of the forms designated with question marks. (3) You will need to provide documentation to support the authority of the signer to obtain the information (see the instructions). Please return the responsive information and/or signed forms to us no later than 9/25.

As you can imagine, I would like your client to liquidate all positive capital accounts prior to sentencing so those funds can go to the victims of his crimes. I will need some proof of the current balances along with the payment. Payments will need to be made via Cashier's Check made payable to the Clerk of the Court and referencing the case name and number in the memo line. It's probably easiest to send the checks to my office in Tucson: US Attorney's Office, Attn: FLP, 405 W. Congress Street, Suite 4800  
Tucson, AZ 85701-5040

Thank you.

---

**From:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Sent:** Friday, September 1, 2023 9:57 AM

**To:** Levinson, Jennifer (USAAZ) <[JLevinson@usa.doj.gov](mailto:JLevinson@usa.doj.gov)>

**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[ANemati@usa.doj.gov](mailto:ANemati@usa.doj.gov)>; Campagne, Tamara (USAAZ) <[TCampagne@usa.doj.gov](mailto:TCampagne@usa.doj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>; Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>

**Subject:** [EXTERNAL] RE: David Harbour

I am forwarding the additional items requested. I have stated that we have already supplied so much that we are not going to retrace old ground simply because what we have supplied is complex. Harbour's prior financial life was complex but it has been a whole lot simpler over the period of 2019-present. Since that period compromises the vast majority of your requests/demands, we are confident that, for that period, you have everything that we have or that we can reasonably obtain.

I have attached all the K-1s that his accountant, Tim Gottschalk sent me. Additionally, he informed me that the Schedule E you indicated was missing was properly not included in that tax return. If you wish to speak to him about that, please let me know and I can arrange for that.

Although I agree that you don't like the information in the format it has been presented, it was delivered in the format the Court's probation officer wanted and was as precise as it could be. You have everything you wanted which, after all, exists in order to assist the government in determining whether there are assets that can be harvested for purposes of restitution and to satisfy a forfeiture judgment and not for any other reason. We are confident that you have absolutely everything there is that fits those parameters. If there are things you think you don't have, again, let us know, but more than supplying a complete financial picture, we can do no more.

The only issue left, as I see it, exists with respect between "dissolved" and non-operating entities. You wanted a list but the 2019, 2020, and 2021 returns already have the lists. They show all the Harbour entities and their financial positions, which are universally operating or carried-forward losses. If, after reviewing the great amount of detail that is in the Tax returns you asked for and received you have specific questions about specific entities, we'll be happy to answer them. You have as many IRS agents as you need and at your disposal to review the tax returns.

So, we have already gone through the exercise that you wanted us to go through but using the documentation you have already been supplied.

In short summary, at present, there is Abby's SLAT, which owns Saggitarius. And there is JHS Enterprises, LLC, which has yet to obtain an EIN, open a bank account, have any employees or conduct any business. Abby has a job. Her parents help her and the two children.

In addition, there does exist a series of potential claims against Bart Shea and Shea-Connelly that may someday see a courtroom, however, not if the government gets anywhere like the 22-year sentence it is seeking.

Harbour was and is entitled to a number of financial rewards arising from his relationship with Bart Shea. If he ever wins such a suit – it is connected with real estate and housing developments across the Valley, they will then become assets against which a forfeiture judgment or restitution could be partly satisfied or completely satisfied. However, these contentions have already been thoroughly dismissed by your Office as bunkum and we are not about to test the Office's willingness to stretch 18 U.S.C. §1001 as far as it might be able to go in order to create paperwork concerning these disputed, contingent claims against Shea. If your agents wish to talk to my client about Bart Shea and his conduct over the years, as has already been broached, Harbour will be pleased to meet with them.

To the extent that you are unsatisfied with our response to the government requests, let's please go see the judge about it or Magistrate-Judge Fine.

**Stephen M. Dichter**

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**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>

**Sent:** Wednesday, August 2, 2023 11:53 AM

**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Campagne, Tamara (USAAZ) <[Tamara.Campagne@usdoj.gov](mailto:Tamara.Campagne@usdoj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>

**Subject:** RE: David Harbour

Hi Steve,

Sorry for the delay in responding. Based on your email, I wanted to check to see if probation had documents that we didn't. They only had one additional item (the HPCG disclosure), so I do in fact need all the information I've asked for. That said, I can work with you on timing. Since the hearing is set for 10/2, the best I can do is to extend the deadline to 9/1. Hopefully that helps a bit. Let me know if the hearing is continued and we can talk about extending it more.

And by “closed” I meant dissolved. Apologies for being imprecise there. Of course, if the entity has not been formally dissolved, but has no current ongoing business operations, I would want him to tell us that. In fact, the list can and should include details such as those you are providing here (i.e. anything you think would be helpful to our understanding). Thanks.

---

**From:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Sent:** Monday, July 31, 2023 1:28 PM

**To:** Levinson, Jennifer (USAAZ) <[JLevinson@usa.doj.gov](mailto:JLevinson@usa.doj.gov)>

**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[ANemati@usa.doj.gov](mailto:ANemati@usa.doj.gov)>; Campagne, Tamara (USAAZ)

<[TCampagne@usa.doj.gov](mailto:TCampagne@usa.doj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>

**Subject:** [EXTERNAL] RE: David Harbour

I disagree with your premise and I do not want to replot old ground, so I do not want to, essentially, start over which is what you want. If you have specific questions about specific entities or issues, to the extent we have not already supplied the information, I will try to get you more specific answers. We have already supplied a great deal of information and I doubt that there is anything more to supply. You should have a very clear picture of the state of the Harbour assets as they exist for purposes of possible collection.

But, if we draw a great big black line in the sand as of January 1, 2019, that ought to help, a little. Earlier in the Century, Harbour had a myriad of entities only some of which were still operating in any sense of the word as of more recently. However, another problem is that a few that still exist also have no operations or, if they do, are so far out of Harbour’s control that he has no power to provide anything. HPCG is such an entity. It owns a small piece of Sunset Pictures. HHI is another. Another problem is your use of language and by this, I mean, for example, you use of the word “closed.” That is not a word of legal significance. But if, by “closed,” you mean that, “even if it continues to have legal existence but has no current ongoing business operations of which Harbour is kept aware,” then I can respond to that.

An example is the movie “Sweetwater,” a 2023 movie that I learned, unofficially, had been released. I think it is on Amazon Prime and because I am a subscriber, I bumped into it. I knew that HPCG had an interest in Sunset Pictures which has an interest in the movie (or had one). But Harbour has had no contact with the director, Martin Guigui, since before he went into custody. So, what happened to the interest or what it is worth, we have no clue. We identified it for you and you can investigate it further. And that was the purpose, as I understood it, of the disclosures.

Though we have already done what you are asking for again, we will *start* with 2019 and identify everything in which he and Abby have had an interest *since* 1/1/2019. That will make this task a lot easier, however, the date by which you want it is also problematic. I am preparing for a criminal securities fraud trial that starts in the S.D.N.Y. on 8/17/23 for which I will leaving on 8/16. I do not have a lot of time to spend on this before then.

But, as I have said lots of times: We have given you and probation a ton of information and if you have specific questions, we will answer them all to the extent that we can answer them.

Here is Abby’s SLAT and the Sagittarius 2021 Report

**Stephen M. Dichter**

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**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>  
**Sent:** Thursday, July 27, 2023 10:42 AM  
**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>  
**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Campagne, Tamara (USAAZ) <[Tamara.Campagne@usdoj.gov](mailto:Tamara.Campagne@usdoj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>  
**Subject:** RE: David Harbour

Hi Steve,

Thanks for getting back to me on all of this. It seems that each communication we have mentions different entities for which we do not have the information that we need. In light of that, I think it may be more efficient to back up a bit, clarify, and fill in some gaps so that we get a more accurate financial picture.

To start, I'd like your client to put together a list of each and every entity (including, but not limited to corporations, S corporations, partnerships and trusts) in which he and/or his wife have had any direct or indirect interest in or control over whatsoever from January 1, 2019 to the present, no matter how speculative or small the interest might be or how many layers we need to get through to get to your client or his wife's interest. For avoidance of doubt, the list should include, but not be limited to, entities for which your client and/or his wife are beneficiaries, trustees or trustors, have any interest through nominees, and, as I already alluded to, for which your client and/or his wife have any interest through other entities. It should also include entities for which your client has any belief that he and/or his wife have any direct or indirect interest. The list should identify: (a) the specific owner(s); (b) the percentage of ownership; (c) whether the entity is currently operating or closed, and if closed, the date of closure; (d) the state of incorporation; (e) all current and anticipated future income/funds/payments including but not limited to, a share of operating income, royalties, judgments, distributions, loans, loan repayments, sale of assets, etc.. From there we need, for the time period 1/1/19 to the present:

- (1) Full K-1s for every entity on the list that issued one to Mr. Harbour, his wife or other entity in which either has a direct or indirect interest (I believe the K-1s you reference as having already been provided are just summaries. His accountant should have the actual K-1s.)
- (2) Tax returns for all of the entities in which your client and/or his wife have a 10% or greater direct or indirect interest
- (3) To the extent it's not clearly identified on a K-1, tax return or the above-referenced list, we also need your client to identify any capital contributions, distributions, or loans to or from him and/or his wife or on his/her behalf.
- (4) All trust documents and amendments thereto for each trust, including a list of current trust assets.

Can you please get this information to me by 8/14? Thank you.

---

**From:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>  
**Sent:** Monday, July 24, 2023 3:18 AM

**To:** Levinson, Jennifer (USAAZ) <[JLevinson@usa.doj.gov](mailto:JLevinson@usa.doj.gov)>  
**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[ANemati@usa.doj.gov](mailto:ANemati@usa.doj.gov)>; Campagne, Tamara (USAAZ) <[TCampagne@usa.doj.gov](mailto:TCampagne@usa.doj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>  
**Subject:** [EXTERNAL] RE: David Harbour

Harbour has been incarcerated except during the trial since December 2021. He has had no income since he was let go by Shea-Connelly, unless one was to count the \$250,000 advanced to me for fees by Shea-Connelly as income to Harbour or some of the costs of defense (not-fees) advanced by others as income (all in 2022).

The fees I did receive were paid in January 2022 and would be reflected on the 2022 return. I am owed another \$250,000 by Shea-Connelly but it seems clear that I will have to sue the company to get it. I won't sue until after Harbour is sentenced so, if Harbour eventually has income from that transaction, it would not likely be until 2024 if not later.

He has a community property interest in his wife's income from her job. Whether he recognizes income from income-producing assets of his wife's SLAT (Proze) is likely a "no." He may be entitled to net income from the movie Sweetwater, should it produce any, but has not received any. So, on a cash basis, he has had no income in 2022 except, as I said, to the extent that my fees and expenses might constitute income.

On an accrual basis, he may have had some income but, if he has, he doesn't know it because there have been no disclosures to him concerning the movie. "Other" was intended to cover such things as the potential income on an accrual basis that might come from the percentile interests in the ventures he disclosed and my fees and expenses. But on a cash basis, there has been none.

I asked the accountant for the missing page of the Schedule E for 2019, the K-1's, and for a copy of the SLAT. The K-1's should have been in the voluminous tax returns and, if they are not, I do not know how to obtain them. I will continue to follow-up with a copy of this email.

If you have any other questions, comments, or concerns, please let me know.

**Stephen M. Dichter**

**C**hristian,  
**D**ichter &  
**S**luga, P.C.

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Phoenix, Arizona 85004

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---

**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>  
**Sent:** Monday, July 3, 2023 2:56 PM  
**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>  
**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Campagne, Tamara (USAAZ) <[Tamara.Campagne@usdoj.gov](mailto:Tamara.Campagne@usdoj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>  
**Subject:** David Harbour

Good morning Steve,

I am the AUSA in our Financial Litigation Program assigned to the Harbour case. I'm writing to following up on the financial disclosures that Mr. Harbour and his wife recently provided and have noted the following missing/incomplete items:

- (1) Section 2 of the defendant's financial statement asks: "Are you or your spouse self-employed and/or do either of you operate or have any interest, directly or indirectly, in any business entity (sole proprietorship, partnership, company, etc.), including through another entity." He answered "no" which seems to conflict with his wife's disclosures, your statements and his previous tax returns. Section 4 asks "do you receive income from sources other than your own business or your employer?" He checked "other," but failed to identify the type of income or attach proof of such income. He also failed to provide details regarding judgments and lawsuits.
- (2) Mr. Harbour's wife was supposed to attach to her financial statement the previous 3 months of statements for her Capital One account as well as 3 months of proof of income. Those seem to be missing. She also put question marks by the questions asking if she's a party in a lawsuit and whether she's transferred assets out of her name for less than their actual value.
- (3) We asked them to fill out financial statements for all businesses in which they have any interest. Although you indicated that they provided a financial disclosure for Sagittarius, we did not receive it.
- (4) P. 1 of schedule E for the 2019 tax return is missing.
- (5) Their 2022 tax return is missing.
- (6) We would like copies of the K-1s for all of the entities listed in the tax returns they provided as well as the trust documents for Abby Harbour's SLAT.

Could you please provide this information/documentation no later than July 24? (If they haven't yet filed their 2022 tax return, please provide proof of an extension.) Thank you and have a happy 4<sup>th</sup> of July.

**Jennifer Levinson**

**Assistant United States Attorney**

United States Attorney's Office | District of Arizona

40 North Central Avenue, Suite 1800, Phoenix, Arizona 85004

Main: (602) 514-7500 | Direct: (602) 514-7501 | Fax: (602) 514-7650





**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2

**Attachments:** Abby Lynn Harbour SLAT.pdf; Sagittarius Group 2021 Annual Report.pdf

**Stephen M. Dichter**



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**From:** Steve Dichter  
**Sent:** Monday, July 31, 2023 1:28 PM  
**To:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>  
**Cc:** Nemati, Andrea (USAAZ) [Contractor] <Andrea.Nemati@usdoj.gov>; Campagne, Tamara (USAAZ) <Tamara.Campagne@usdoj.gov>; Rebecca Briggs <Rebecca\_Briggs@azd.uscourts.gov>  
**Subject:** RE: David Harbour

I disagree with your premise and I do not want to replot old ground, so I do not want to, essentially, start over which is what you want. If you have specific questions about specific entities or issues, to the extent we have not already supplied the information, I will try to get you more specific answers. We have already supplied a great deal of information and I doubt that there is anything more to supply. You should have a very clear picture of the state of the Harbour assets as they exist for purposes of possible collection.

But, if we draw a great big black line in the sand as of January 1, 2019, that ought to help, a little. Earlier in the Century, Harbour had a myriad of entities only some of which were still operating in any sense of the word as of more recently. However, another problem is that a few that still exist also have no operations or, if they do, are so far out of



Harbour's control that he has no power to provide anything. HPCG is such an entity. It owns a small piece of Sunset Pictures. HHI is another. Another problem is your use of language and by this, I mean, for example, you use of the word "closed." That is not a word of legal significance. But if, by "closed," you mean that, "even if it continues to have legal existence but has no current ongoing business operations of which Harbour is kept aware," then I can respond to that.

An example is the movie "Sweetwater," a 2023 movie that I learned, unofficially, had been released. I think it is on Amazon Prime and because I am a subscriber, I bumped into it. I knew that HPCG had an interest in Sunset Pictures which has an interest in the movie (or had one). But Harbour has had no contact with the director, Martin Guigui, since before he went into custody. So, what happened to the interest or what it is worth, we have no clue. We identified it for you and you can investigate it further. And that was the purpose, as I understood it, of the disclosures.

Though we have already done what you are asking for again, we will *start* with 2019 and identify everything in which he and Abby have had an interest *since* 1/1/2019. That will make this task a lot easier, however, the date by which you want it is also problematic. I am preparing for a criminal securities fraud trial that starts in the S.D.N.Y. on 8/17/23 for which I will leaving on 8/16. I do not have a lot of time to spend on this before then.

But, as I have said lots of times: We have given you and probation a ton of information and if you have specific questions, we will answer them all to the extent that we can answer them.

Here is Abby's SLAT and the Sagittarius 2021 Report

**Stephen M. Dichter**



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---

**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>

**Sent:** Thursday, July 27, 2023 10:42 AM

**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Campagne, Tamara (USAAZ) <[Tamara.Campagne@usdoj.gov](mailto:Tamara.Campagne@usdoj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>

**Subject:** RE: David Harbour

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Can you please get this information to me by 8/14? Thank you.

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**Subject:** [EXTERNAL] RE: David Harbour

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If you have any other questions, comments, or concerns, please let me know.

**Stephen M. Dichter**



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Phoenix, Arizona 85004

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**Sent:** Monday, July 3, 2023 2:56 PM  
**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>  
**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Campagne, Tamara (USAAZ) <[Tamara.Campagne@usdoj.gov](mailto:Tamara.Campagne@usdoj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>  
**Subject:** David Harbour

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Could you please provide this information/documentation no later than July 24? (If they haven't yet filed their 2022 tax return, please provide proof of an extension.) Thank you and have a happy 4<sup>th</sup> of July.

**Jennifer Levinson**

**Assistant United States Attorney**

United States Attorney's Office | District of Arizona

40 North Central Avenue, Suite 1800, Phoenix, Arizona 85004

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**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2

**Attachments:** 2019 K-1's.pdf; 2020 K-1's.pdf; 2021 K-1's.pdf

**Stephen M. Dichter**



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---

**From:** Steve Dichter  
**Sent:** Friday, September 1, 2023 9:57 AM  
**To:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>  
**Cc:** Nemati, Andrea (USAAZ) [Contractor] <Andrea.Nemati@usdoj.gov>; Campagne, Tamara (USAAZ) <Tamara.Campagne@usdoj.gov>; Rebecca Briggs <Rebecca\_Briggs@azd.uscourts.gov>; Yvonne Canez <ycanez@cdslawfirm.com>; Justin Vanderveer <jvanderveer@cdslawfirm.com>  
**Subject:** RE: David Harbour

I am forwarding the additional items requested. I have stated that we have already supplied so much that we are not going to retrace old ground simply because what we have supplied is complex. Harbour's prior financial life was complex but it has been a whole lot simpler over the period of 2019-present. Since that period compromises the vast majority of your requests/demands, we are confident that, for that period, you have everything that we have or that we can reasonably obtain.

I have attached all the K-1s that his accountant, Tim Gottschalk sent me. Additionally, he informed me that the Schedule E you indicated was missing was properly not included in that tax return. If you wish to speak to him about that, please let me know and I can arrange for that.

Although I agree that you don't like the information in the format it has been presented, it was delivered in the format the Court's probation officer wanted and was as precise as it could be. You have everything you wanted which, after all, exists in order to assist the government in determining whether there are assets that can be harvested for purposes of restitution and to satisfy a forfeiture judgment and not for any other reason. We are confident that you have absolutely everything there is that fits those parameters. If there are things you think you don't have, again, let us know, but more than supplying a complete financial picture, we can do no more.

The only issue left, as I see it, exists with respect between "dissolved" and non-operating entities. You wanted a list but the 2019, 2020, and 2021 returns already have the lists. They show all the Harbour entities and their financial positions, which are universally operating or carried-forward losses. If, after reviewing the great amount of detail that is in the Tax returns you asked for and received you have specific questions about specific entities, we'll be happy to answer them. You have as many IRS agents as you need and at your disposal to review the tax returns.

So, we have already gone through the exercise that you wanted us to go through but using the documentation you have already been supplied.

In short summary, at present, there is Abby's SLAT, which owns Saggitarious. And there is JHS Enterprises, LLC, which has yet to obtain an EIN, open a bank account, have any employees or conduct any business. Abby has a job. Her parents help her and the two children.

In addition, there does exist a series of potential claims against Bart Shea and Shea-Connelly that may someday see a courtroom, however, not if the government gets anywhere like the 22-year sentence it is seeking.

Harbour was and is entitled to a number of financial rewards arising from his relationship with Bart Shea. If he ever wins such a suit – it is connected with real estate and housing developments across the Valley, they will then become assets against which a forfeiture judgment or restitution could be partly satisfied or completely satisfied. However, these contentions have already been thoroughly dismissed by your Office as bunkum and we are not about to test the Office's willingness to stretch 18 U.S.C. §1001 as far as it might be able to go in order to create paperwork concerning these disputed, contingent claims against Shea. If your agents wish to talk to my client about Bart Shea and his conduct over the years, as has already been broached, Harbour will be pleased to meet with them.

To the extent that you are unsatisfied with our response to the government requests, let's please go see the judge about it or Magistrate-Judge Fine.

**Stephen M. Dichter**

**Christian,  
Dichter &  
Sluga, P.C.**

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**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>  
**Sent:** Wednesday, August 2, 2023 11:53 AM  
**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>  
**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Campagne, Tamara (USAAZ) <[Tamara.Campagne@usdoj.gov](mailto:Tamara.Campagne@usdoj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>  
**Subject:** RE: David Harbour

Hi Steve,

Sorry for the delay in responding. Based on your email, I wanted to check to see if probation had documents that we didn't. They only had one additional item (the HPCG disclosure), so I do in fact need all the information I've asked for. That said, I can work with you on timing. Since the hearing is set for 10/2, the best I can do is to extend the deadline to 9/1. Hopefully that helps a bit. Let me know if the hearing is continued and we can talk about extending it more.

And by "closed" I meant dissolved. Apologies for being imprecise there. Of course, if the entity has not been formally dissolved, but has no current ongoing business operations, I would want him to tell us that. In fact, the list can and should include details such as those you are providing here (i.e. anything you think would be helpful to our understanding). Thanks.

---

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**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[ANemati@usa.doj.gov](mailto:ANemati@usa.doj.gov)>; Campagne, Tamara (USAAZ) <[TCampagne@usa.doj.gov](mailto:TCampagne@usa.doj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>  
**Subject:** [EXTERNAL] RE: David Harbour

I disagree with your premise and I do not want to replot old ground, so I do not want to, essentially, start over which is what you want. If you have specific questions about specific entities or issues, to the extent we have not already supplied the information, I will try to get you more specific answers. We have already supplied a great deal of information and I doubt that there is anything more to supply. You should have a very clear picture of the state of the Harbour assets as they exist for purposes of possible collection.

But, if we draw a great big black line in the sand as of January 1, 2019, that ought to help, a little. Earlier in the Century, Harbour had a myriad of entities only some of which were still operating in any sense of the word as of more recently. However, another problem is that a few that still exist also have no operations or, if they do, are so far out of Harbour's control that he has no power to provide anything. HPCG is such an entity. It owns a small piece of Sunset Pictures. HHI is another. Another problem is your use of language and by this, I mean, for example, you use of the word "closed." That is not a word of legal significance. But if, by "closed," you mean that, "even if it continues to have legal existence but has no current ongoing business operations of which Harbour is kept aware," then I can respond to that.

An example is the movie "Sweetwater," a 2023 movie that I learned, unofficially, had been released. I think it is on Amazon Prime and because I am a subscriber, I bumped into it. I knew that HPCG had an interest in Sunset Pictures which has an interest in the movie (or had one). But Harbour has had no contact with the director, Martin Guigui, since before he went into custody. So, what happened to the interest or what it is worth, we have no clue. We identified it for you and you can investigate it further. And that was the purpose, as I understood it, of the disclosures.

Though we have already done what you are asking for again, we will *start* with 2019 and identify everything in which he and Abby have had an interest *since* 1/1/2019. That will make this task a lot easier, however, the date by which you want it is also problematic. I am preparing for a criminal securities fraud trial that starts in the S.D.N.Y. on 8/17/23 for which I will be leaving on 8/16. I do not have a lot of time to spend on this before then.

But, as I have said lots of times: We have given you and probation a ton of information and if you have specific questions, we will answer them all to the extent that we can answer them.

Here is Abby's SLAT and the Sagittarius 2021 Report

### Stephen M. Dichter



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---

**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>

**Sent:** Thursday, July 27, 2023 10:42 AM

**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Campagne, Tamara (USAAZ) <[Tamara.Campagne@usdoj.gov](mailto:Tamara.Campagne@usdoj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>

**Subject:** RE: David Harbour

Hi Steve,

Thanks for getting back to me on all of this. It seems that each communication we have mentions different entities for which we do not have the information that we need. In light of that, I think it may be more efficient to back up a bit, clarify, and fill in some gaps so that we get a more accurate financial picture.



To start, I'd like your client to put together a list of each and every entity (including, but not limited to corporations, S corporations, partnerships and trusts) in which he and/or his wife have had any direct or indirect interest in or control over whatsoever from January 1, 2019 to the present, no matter how speculative or small the interest might be or how many layers we need to get through to get to your client or his wife's interest. For avoidance of doubt, the list should include, but not be limited to, entities for which your client and/or his wife are beneficiaries, trustees or trustors, have any interest through nominees, and, as I already alluded to, for which your client and/or his wife have any interest through other entities. It should also include entities for which your client has any belief that he and/or his wife have any direct or indirect interest. The list should identify: (a) the specific owner(s); (b) the percentage of ownership; (c) whether the entity is currently operating or closed, and if closed, the date of closure; (d) the state of incorporation; (e) all current and anticipated future income/funds/payments including but not limited to, a share of operating income, royalties, judgments, distributions, loans, loan repayments, sale of assets, etc.. From there we need, for the time period 1/1/19 to the present:

- (1) Full K-1s for every entity on the list that issued one to Mr. Harbour, his wife or other entity in which either has a direct or indirect interest (I believe the K-1s you reference as having already been provided are just summaries. His accountant should have the actual K-1s.)
- (2) Tax returns for all of the entities in which your client and/or his wife have a 10% or greater direct or indirect interest
- (3) To the extent it's not clearly identified on a K-1, tax return or the above-referenced list, we also need your client to identify any capital contributions, distributions, or loans to or from him and/or his wife or on his/her behalf.
- (4) All trust documents and amendments thereto for each trust, including a list of current trust assets.

Can you please get this information to me by 8/14? Thank you.

---

**From:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Sent:** Monday, July 24, 2023 3:18 AM

**To:** Levinson, Jennifer (USAAZ) <[JLevinson@usa.doj.gov](mailto:JLevinson@usa.doj.gov)>

**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[ANemati@usa.doj.gov](mailto:ANemati@usa.doj.gov)>; Campagne, Tamara (USAAZ) <[TCampagne@usa.doj.gov](mailto:TCampagne@usa.doj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>

**Subject:** [EXTERNAL] RE: David Harbour

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The fees I did receive were paid in January 2022 and would be reflected on the 2022 return. I am owed another \$250,000 by Shea-Connelly but it seems clear that I will have to sue the company to get it. I won't sue until after Harbour is sentenced so, if Harbour eventually has income from that transaction, it would not likely be until 2024 if not later.

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On an accrual basis, he may have had some income but, if he has, he doesn't know it because there have been no disclosures to him concerning the movie. "Other" was intended to cover such things as the potential income on an accrual basis that might come from the percentile interests in the ventures he disclosed and my fees and expenses. But on a cash basis, there has been none.

I asked the accountant for the missing page of the Schedule E for 2019, the K-1's, and for a copy of the SLAT. The K-1's should have been in the voluminous tax returns and, if they are not, I do not know how to obtain them. I will continue to follow-up with a copy of this email.

If you have any other questions, comments, or concerns, please let me know.

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**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>

**Sent:** Monday, July 3, 2023 2:56 PM

**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Campagne, Tamara (USAAZ) <[Tamara.Campagne@usdoj.gov](mailto:Tamara.Campagne@usdoj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>

**Subject:** David Harbour

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**Jennifer Levinson**

**Assistant United States Attorney**

United States Attorney's Office | District of Arizona

40 North Central Avenue, Suite 1800, Phoenix, Arizona 85004

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**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2

**Stephen M. Dichter**



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**From:** Steve Dichter

**Sent:** Monday, July 24, 2023 3:18 AM

**To:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>

**Cc:** Nemati, Andrea (USAAZ) [Contractor] <Andrea.Nemati@usdoj.gov>; Campagne, Tamara (USAAZ) <Tamara.Campagne@usdoj.gov>; Rebecca Briggs <Rebecca\_Briggs@azd.uscourts.gov>

**Subject:** RE: David Harbour

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If you have any other questions, comments, or concerns, please let me know.

**Stephen M. Dichter**

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**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>

**Sent:** Monday, July 3, 2023 2:56 PM

**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>

**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Campagne, Tamara (USAAZ) <[Tamara.Campagne@usdoj.gov](mailto:Tamara.Campagne@usdoj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>

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Could you please provide this information/documentation no later than July 24? (If they haven't yet filed their 2022 tax return, please provide proof of an extension.) Thank you and have a happy 4<sup>th</sup> of July.

**Jennifer Levinson**

**Assistant United States Attorney**

United States Attorney's Office | District of Arizona

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**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2

**Attachments:** Clayton Pay Stubs April-June.pdf; 20230331-Bank statement.pdf; 20230430-Bank statement.pdf; 20230531-Bank statement.pdf

**Stephen M. Dichter**

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---

**From:** Steve Dichter  
**Sent:** Friday, July 7, 2023 2:21 PM  
**To:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>  
**Cc:** Nemat, Andrea (USAAZ) [Contractor] <Andrea.Nemat@usdoj.gov>; Shane Sluga <ssluga@cdslawfirm.com>; Campagne, Tamara (USAAZ) <Tamara.Campagne@usdoj.gov>; Rebecca Briggs <Rebecca\_Briggs@azd.uscourts.gov>; Yvonne Canez <ycanez@cdslawfirm.com>; Justin Vanderveer <jvanderveer@cdslawfirm.com>  
**Subject:** RE: David Harbour

These are additional materials you sought. Other than answering a few questions, I think you now have all the materials you requested. If not, let me know. Thanks.

**Stephen M. Dichter**



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**From:** Steve Dichter  
**Sent:** Thursday, July 6, 2023 12:13 PM  
**To:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>  
**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Shane Sluga <[ssluga@cdslawfirm.com](mailto:ssluga@cdslawfirm.com)>;  
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Yvonne Canez <[ycanez@cdslawfirm.com](mailto:ycanez@cdslawfirm.com)>; Justin Vanderveer <[jvanderveer@cdslawfirm.com](mailto:jvanderveer@cdslawfirm.com)>  
**Subject:** RE: David Harbour

Here are the 2022 tax filing extensions and the Sagittarius disclosure. It was sent to Ms. Briggs on June 2, 2023.

As for lawsuits and judgments, this is a more daunting question upon which my client likely does not have complete information.

Currently, he is being sued by:

KB-2011 (Kenny Bobrow) in Maricopa County Superior Court. Case No. CV2022-001520  
Rhonda Gray - Maricopa County Superior Court. Case No. CV2018-054740. This case also names Abby Harbour as a defendant.  
NetLend – Maricopa County Superior Court. Case No. Cv2022-005888.

We are aware of no other active lawsuits naming Harbour. The lawsuit that Joe Cathey filed in Johnson County, Kansas, Case No. 22CV2337 was recently voluntarily dismissed.

As far as judgments are concerned,

Turasky (Capital Investment Fund I, LLC) took a default judgment against Harbour in the U.S. District Court for the Northern District of Illinois in Case No. 16-cv-02884. That judgment was Doc. 71, 3/29/2018. It was in the amount of \$752,251.64 in principal and unpaid interest and \$89,227.92 in attorney's fees. Upon information and belief that judgment was satisfied pursuant to the Purchase and Settlement Agreement and General Mutual Release in evidence in the trial.



Mark Burg took a default judgment against Harbour in the Superior Court of the State of California in and for the County of Los Angeles. Case No. BC678175. Exact amount unknown.

The SEC took a judgment against Harbour in Arizona District Court in 2:18-cv-0241-DGC Doc. 7, 8//9/2018.

There may well be other judgments against Harbour including some that the government introduced in trial from State regulatory authorities all for relatively small amounts.

We are working on the other documents.

**Stephen M. Dichter**

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**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>  
**Sent:** Monday, July 3, 2023 11:56 AM  
**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>  
**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Campagne, Tamara (USAAZ) <[Tamara.Campagne@usdoj.gov](mailto:Tamara.Campagne@usdoj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>  
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**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2

**Attachments:** Harbour - Sagittarius Disclosure.PDF; 7004 - Extension.PDF; 7004 - Extension - FYE 12-31-2022.PDF; 7004 - Extension FYE 12-31-2022.PDF; 4868 - EXTENSION.PDF

**Stephen M. Dichter**

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**From:** Steve Dichter

**Sent:** Thursday, July 6, 2023 12:13 PM

**To:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>

**Cc:** Nemati, Andrea (USAAZ) [Contractor] <Andrea.Nemati@usdoj.gov>; Shane Sluga <ssluga@cdslawfirm.com>; Campagne, Tamara (USAAZ) <Tamara.Campagne@usdoj.gov>; Rebecca Briggs <Rebecca\_Briggs@azd.uscourts.gov>; Yvonne Canez <ycanez@cdslawfirm.com>; Justin Vanderveer <jvanderveer@cdslawfirm.com>

**Subject:** RE: David Harbour

Here are the 2022 tax filing extensions and the Sagittarius disclosure. It was sent to Ms. Briggs on June 2, 2023.

As for lawsuits and judgments, this is a more daunting question upon which my client likely does not have complete information.

Currently, he is being sued by:

KB-2011 (Kenny Bobrow) in Maricopa County Superior Court. Case No. CV2022-001520

Rhonda Gray - Maricopa County Superior Court. Case No. CV2018-054740. This case also names Abby Harbour as a defendant.

NetLend – Maricopa County Superior Court. Case No. Cv2022-005888.

We are aware of no other active lawsuits naming Harbour. The lawsuit that Joe Cathey filed in Johnson County, Kansas, Case No. 22CV2337 was recently voluntarily dismissed.

As far as judgments are concerned,

Turasky (Capital Investment Fund I, LLC) took a default judgment against Harbour in the U.S. District Court for the Northern District of Illinois in Case No. 16-cv-02884. That judgment was Doc. 71, 3/29/2018. It was in the amount of \$752,251.64 in principal and unpaid interest and \$89,227.92 in attorney's fees. Upon information and belief that judgment was satisfied pursuant to the Purchase and Settlement Agreement and General Mutual Release in evidence in the trial.

Mark Burg took a default judgment against Harbour in the Superior Court of the State of California in and for the County of Los Angeles. Case No. BC678175. Exact amount unknown.

The SEC took a judgment against Harbour in Arizona District Court in 2:18-cv-0241-DGC Doc. 7, 8/9/2018.

There may well be other judgments against Harbour including some that the government introduced in trial from State regulatory authorities all for relatively small amounts.

We are working on the other documents.

**Stephen M. Dichter**

**C**hristian,  
**D**ichter &  
**S**luga, P.C.

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**From:** Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)>  
**Sent:** Monday, July 3, 2023 11:56 AM  
**To:** Steve Dichter <[sdichter@cdslawfirm.com](mailto:sdichter@cdslawfirm.com)>  
**Cc:** Nemati, Andrea (USAAZ) [Contractor] <[Andrea.Nemati@usdoj.gov](mailto:Andrea.Nemati@usdoj.gov)>; Campagne, Tamara (USAAZ) <[Tamara.Campagne@usdoj.gov](mailto:Tamara.Campagne@usdoj.gov)>; Rebecca Briggs <[Rebecca\\_Briggs@azd.uscourts.gov](mailto:Rebecca_Briggs@azd.uscourts.gov)>  
**Subject:** David Harbour

Good morning Steve,

I am the AUSA in our Financial Litigation Program assigned to the Harbour case. I'm writing to following up on the financial disclosures that Mr. Harbour and his wife recently provided and have noted the following missing/incomplete items:

- (1) Section 2 of the defendant's financial statement asks: "Are you or your spouse self-employed and/or do either of you operate or have any interest, directly or indirectly, in any business entity (sole proprietorship, partnership, company, etc.), including through another entity." He answered "no" which seems to conflict with his wife's disclosures, your statements and his previous tax returns. Section 4 asks "do you receive income from sources other than your own business or your employer?" He checked "other," but failed to identify the type of income or attach proof of such income. He also failed to provide details regarding judgments and lawsuits.
- (2) Mr. Harbour's wife was supposed to attach to her financial statement the previous 3 months of statements for her Capital One account as well as 3 months of proof of income. Those seem to be missing. She also put question marks by the questions asking if she's a party in a lawsuit and whether she's transferred assets out of her name for less than their actual value.
- (3) We asked them to fill out financial statements for all businesses in which they have any interest. Although you indicated that they provided a financial disclosure for Sagittarius, we did not receive it.
- (4) P. 1 of schedule E for the 2019 tax return is missing.
- (5) Their 2022 tax return is missing.
- (6) We would like copies of the K-1s for all of the entities listed in the tax returns they provided as well as the trust documents for Abby Harbour's SLAT.

Could you please provide this information/documentation no later than July 24? (If they haven't yet filed their 2022 tax return, please provide proof of an extension.) Thank you and have a happy 4<sup>th</sup> of July.

**Jennifer Levinson**

**Assistant United States Attorney**

United States Attorney's Office | District of Arizona

40 North Central Avenue, Suite 1800, Phoenix, Arizona 85004

Main: (602) 514-7500 | Direct: (602) 514-7501 | Fax: (602) 514-7650



**From:** Steve Dichter

**Subject:** FW: Harbour Ex 2

**Stephen M. Dichter**



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**From:** Steve Dichter  
**Sent:** Monday, July 3, 2023 12:09 PM  
**To:** Levinson, Jennifer (USAAZ) <Jennifer.Levinson@usdoj.gov>  
**Cc:** Nemati, Andrea (USAAZ) [Contractor] <Andrea.Nemati@usdoj.gov>; Campagne, Tamara (USAAZ) <Tamara.Campagne@usdoj.gov>; Rebecca Briggs <Rebecca\_Briggs@azd.uscourts.gov>  
**Subject:** Re: David Harbour

Thanks. Will do. I am sure they have extended on the 2022 Form 1040. I'll get the proof of extension.

Sent from my iPhone

On Jul 3, 2023, at 11:56 AM, Levinson, Jennifer (USAAZ) <[Jennifer.Levinson@usdoj.gov](mailto:Jennifer.Levinson@usdoj.gov)> wrote:

Good morning Steve,

I am the AUSA in our Financial Litigation Program assigned to the Harbour case. I'm writing to follow up on the financial disclosures that Mr. Harbour and his wife recently provided and have noted the following missing/incomplete items:

1. Section 2 of the defendant's financial statement asks: "Are you or your spouse self-employed and/or do either of you operate or have any interest, directly or indirectly, in any business entity (sole proprietorship, partnership, company, etc.), including through another entity." He answered "no" which seems to conflict with his wife's disclosures, your statements and his previous tax returns. Section 4 asks "do you receive income from sources other than your own business or your employer?" He checked "other," but failed to identify the type of income or attach proof of such income. He also failed to provide details regarding judgments and lawsuits.
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<image001.png>

<image003.png>

**Jennifer Levinson**

**Assistant United States Attorney**

United States Attorney's Office | District of Arizona

40 North Central Avenue, Suite 1800, Phoenix, Arizona 85004

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